

RESOURCES

The total amount of money received by the City of Fresno in all appropriated funds is shown on this page. The information encompasses a three-year period: FY 2002 Actual Revenue receipts, FY 2003 Adopted Revenue, and FY 2004 Expected Revenue. The total Net Resources amounts represent all the revenue available to pay for services and capital projects. It excludes interfund transfers and interdepartmental charge revenue.

		FY 2002 Actual	FY 2003 Adopted	FY 2004 Adopted	Percent Change
Resources	Φ.	050 000 000 0	1 17 000 000 ft	440.004.000	(40.7)
Beginning Balance	\$	256,396,200	\$ 147,006,000 \$	118,091,900	(19.7)
Local Taxes					
Property Taxes		41,856,200	45,043,300	46,397,500	3.0
Sales Tax		54,501,900	57,823,200	59,780,400	3.4
Business License Tax		12,200,900	13,723,000	15,834,100	15.4
Other Taxes		14,500,700	14,938,600	16,533,400	10.7
Total Local Taxes		123,059,700	131,528,100	138,545,400	5.3
Charges for Services		178,249,800	192,683,500	193,999,900	0.7
Federal Government		35,907,700	106,415,600	71,050,500	(33.2)
State of California		64,681,300	79,320,800	80,280,700	1.2
Fresno County		168,300	84,000	88,000	4.8
Other Revenues		203,610,700	185,806,200	213,296,900	14.8
Less: Net Interfund		5,415,900	18,381,800	18,504,000	0.7
Total City Revenue		856,657,800	824,462,400	796,849,300	(3.3)
Less: Interdepartmental		71,467,300	75,678,400	71,567,500	(5.4)
Total Net Resources	\$	785,190,500	\$ 748,784,000 \$	725,281,800	(3.1)

Note: The presentation of City Resources has been changed. Additional detail has been added by showing the exclusion of interfund transfers and indepartmental charge revenues. There has been no change in methodology in the creation of this information.

TOTAL CITY BUDGET

The total budget for all appropriated funds within the City of Fresno is shown on this page. The information encompasses a three-year period: FY 2002 Actual Expenses, FY 2003 Adopted Budget, and FY 2004 Adopted Budget. The amounts shown as Total Net City budget represent the "net" budget after all interdepartmental charges are removed.

Appropriations by Fund Type

	FY 2002 Actual	FY 2003 Adopted	FY 2004 Adopted	Percent Change
Type of Fund				
General Fund	\$ 155,212,700 \$	175,498,200 \$	177,965,900	1.4
Special Revenues	55,863,000	85,641,900	72,135,000	(15.8)
Debt Service	13,403,800	22,019,600	21,859,000	(0.7)
Capital Project	51,207,000	8,162,500	27,966,300	242.6
Enterprise	316,772,100	322,999,200	299,280,600	(7.3)
Internal Service	76,039,300	89,261,000	85,410,500	(4.3)
Expendable Trust	48,857,800	42,640,400	41,100,000	(3.6)
Total Appropriations	\$ 717,355,700 \$	746,222,800 \$	725,717,300	(2.7)
Less: Interdepartmental Charges	71,467,300	75,678,400	71,567,500	
Total Net City Budget	\$ 645,888,400 \$	670,544,400 \$	654,149,800	

NET BUDGET BY DEPARTMENT EXCLUDING: CAPITAL & DEBT SERVICE

The Net Operating Budgets of all departments of the City of Fresno are shown on this page. The information encompasses a three-year period: FY 2002 Actual Expenses, FY 2003 Adopted Budget, and FY 2004 Adopted Budget, as well as a percentage change between FY 2003 and FY 2004. Since appropriations from Internal Service Departments are also reflected as Interdepartmental Charges in Non-Internal Service Departments, those charges are removed for calculation of the Net Operating Budget.

		FY 2002 Actual		FY 2003 Adopted		FY 2004 Adopted	Percent Change
Departments		riotaai		Adopted		Adopted	Orlango
Mayor Department	\$	552,700	\$	559,300	\$	565,900	1.2
City Council	•	2,051,800	•	2,273,300	•	2,311,000	1.7
Administrative Services Department		357,500		0		0	0.0
City Attorney's Office		2,837,300		3,419,500		3,524,600	3.1
City Clerk's Office		586,400		660,400		649,400	(1.7)
City Manager's Office		1,358,800		1,232,200		1,194,300	(3.1)
Convention Center		6,440,200		7,164,600		5,605,000	(21.8)
Economic Development		373,800		929,300		1,157,000	24.5
Finance Department		9,746,000		10,162,300		10,379,900	2.1
Fire Department		26,582,600		28,942,500		29,075,900	0.5
General City Purpose		611,700		2,639,700		1,919,000	(27.3)
General Service Department		31,291,600		38,462,000		37,401,900	(2.8)
Housing and Neighborhood							
Revitalization Department		3,154,000		7,962,300		0	(100.0)
Information Services Department		10,492,400		11,094,600		8,951,700	(19.3)
Parks, Recreation, and Community							
Services Department		20,919,400		22,749,200		23,005,000	1.1
Personnel Services Department		18,979,000		23,745,100		22,754,900	(4.2)
Planning & Development Dept.		17,918,800		20,811,900		26,406,000	26.9
Police Department		91,980,800		101,486,700		101,693,700	0.2
Public Utilities Department		99,279,600		107,288,100		108,973,400	1.6
Public Works Department		22,364,000		23,963,600		26,189,000	9.3
Transportation Department		34,336,800		36,452,200		38,136,700	4.6
Total City Program Costs	\$	402,215,200	\$	451,998,800	\$	449,894,300	(0.5)
Less: Interdepartmental							
Charges		71,467,300		75,678,400		71,567,500	
Net Operating Budget	\$	330 747 900	\$	376,320,400	\$	378,326,800	
Not operating budget	Ψ	000,171,000	Ψ	010,020,700	Ψ	0,020,000	

2003-2004 A-4 **FUND SUMMARIES**

NET BUDGET BY DEPARTMENT INCLUDING: OPERATING, CAPITAL & DEBT SERVICE

The combined Net Operating and Capital Budgets for all departments of the City of Fresno are shown on this page. The information encompasses a three-year period: FY 2002 Actual Expenses, FY 2003 Adopted Budget, and FY 2004 Adopted Budget, as well as the percentage change between FY 2003 and FY 2004. Since appropriations from Internal Service Departments are also reflected as Interdepartmental Charges in Non-Internal Service Departments, those charges are removed for calculation of the Net City Budget.

		FY 2002 Actual		FY 2003 Adopted		FY 2004 Adopted	Percent Change
Departments		Actual		Adopted		Adopted	Change
Mayor Department	\$	552,700	\$	559,200	\$	565,900	1.2
City Council	Ψ	2,691,900	Ψ	3,498,200	Ψ	3,536,000	1.1
Administrative Services Department		357,500		0, 100,200		0,000,000	0.0
City Attorney's Office		2,837,300		3,419,500		3,524,600	3.1
City Clerk's Office		586,400		660,400		649,400	(1.7)
City Manager's Office		2,195,000		2,300,600		2,272,800	(1.2)
Convention Center		10,546,500		11,407,600		13,141,200	15.2
Economic Development Department		0		0		1,157,000	n/a
Finance Department		69,343,100		82,178,900		82,317,000	0.2
Fire Department		26,669,000		31,540,200		41,085,500	30.3
General City Purpose		7,708,700		2,639,600		1,919,000	(27.3)
General Service Department		34,429,800		41,832,900		40,770,900	(2.5)
Housing and Neighborhood Revitalization Department		3,336,400		9,827,400		0	(100.0)
Information Services Department		10,492,400		11,094,600		8,951,700	(19.3)
Parks, Recreation, and Community Services Department		26,034,600		29,812,700		34,374,100	15.3
Personnel Services Department		18,988,500		23,745,000		22,755,000	(4.2)
Planning & Development Dept.		17,918,900		20,811,900		28,672,300	37.8
Police Department		94,090,800		101,486,800		103,193,700	1.7
Public Utilities Department	1	99,926,000		179,361,900		175,159,800	(2.3)
Public Works Department	1	01,559,900		80,602,000		72,141,500	(10.5)
Transportation Department		87,090,300		109,443,400		89,529,900	(18.2)
Total City Program Costs	\$ 7	17,355,700	\$	746,222,800	\$	725,717,300	(2.7)
Less: Interdepartmental Charges		71,467,300		75,678,400		71,567,500	
Net City Budget	\$ 6	45,888,400	\$	670,544,400	\$	654,149,800	

AUTHORIZED POSITIONS

City Services are provided by employee's in two major employment categories: permanent and nonpermanent (wages). The conversion to full-time equivalent takes into account the number of hours budgeted for nonpermanent (wages). The FY 2002 Adopted figures below represent the positions as of July, 2001. The FY 2003 figures represent adopted positions as of July, 2002. The numbers reflect FY 2002 and FY 2003 reorganizations for any departments where they occurred.

	FY 2002 Adopted	FY 2003 Adopted	FY 2004 Adopted	Number Change
				J
Mayor's Office	7.00	7.00	7.00	0.00
City Council	31.09	28.00	26.46	(1.54)
City Attorney's Office	35.75	38.00	38.00	0.00
City Clerk's Office	6.00	6.00	6.00	0.00
City Manager's Office	9.00	12.00	12.00	0.00
Convention Center	46.15	45.59	38.50	(7.09)
DAS Administration	4.00	0.00	0.00	0.00
Finance Department	127.78	126.65	126.65	0.00
General City Purpose Department	0.00	18.00	18.25	0.25
General Services Department	139.94	142.75	141.75	(1.00)
Housing, Economic and Community	166.02	158.13	0.00	(158.13)
Economic Development Department	0.00	0.00	6.75	6.75
Information Services Department	54.86	55.00	51.80	(3.20)
Non-Departmental	9.00	0.00	0.00	0.00
Parks, Recreation, & Community Services	343.47	345.07	337.44	(7.63)
Personnel Services Department	32.00	40.00	39.80	(0.20)
Planning and Development Department	94.50	94.50	190.35	95.85
Department of Public Utilities	546.29	553.65	617.50	63.85
Public Works Department	253.48	249.53	245.20	(4.33)
Transportation Department	407.88	402.10	402.10	0.00
Sub-Total Authorized FTE Non-Sworn General	2,314.21	2,321.97	2,305.55	(16.42)
Police Department - Non-Sworn	369.89	408.70	401.70	(7.00)
Fire Department - Non-Sworn	24.25	24.00	20.00	(4.00)
Sub-Total Authorized FTE Non-Sworn Safety	2,708.35	2,754.67	2,727.25	(27.42)
oub rotal Authorized Fig. Non-Sworn Salety	2,700.00	2,704.07	2,121.20	(21.72)
Police Department - Sworn	702.00	711.00	778.00	67.00
Fire Department - Sworn(1)	261.00	273.00	273.00	0.00
Transportation Department - Sworn	17.00	17.00	20.00	3.00
Sub-Total Authorized FTE Sworn	980.00	1,001.00	1,071.00	70.00
Total Authorized FTE	3,688.35	3,755.67	3,798.25	42.58

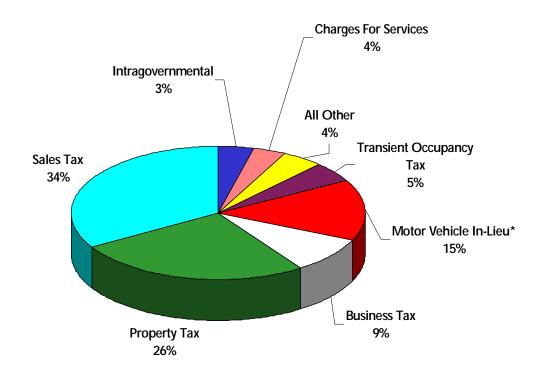
AUTHORIZED POSITIONS BY FUNDING SOURCE

Safety Services Departments	FY 2002 Adopted	FY 2003 Adopted	FY 2004 Adopted	Number Change
Sworn Positions	•	•	•	Ü
Police Department	702.00	711.00	778.00	67.00
Fire Department	261.00	273.00	273.00	0.00
Transportation Department	17.00	17.00	20.00	3.00
Total Sworn Positions	980.00	1,001.00	1,071.00	70.00
Non-Sworn Positions		·	•	
Police Department	369.89	408.70	401.70	(7.00)
Fire Department	24.25	24.00	20.00	(4.00)
Transportation Department	407.88	402.10	402.10	0.00
Total Non-Sworn Positions	802.02	834.80	823.80	(11.00)
Total Safety Services (1)	1,782.02	1,835.80	1,894.80	59.00
General Government Departments				
Mayor's Office	7.00	7.00	7.00	0.00
City Council	31.09	28.00	26.46	(1.54)
City Attorney's Office	35.75	38.00	38.00	0.00
City Clerk's Office	6.00	6.00	6.00	0.00
City Manager's Office	9.00	12.00	12.00	0.00
Finance Department	127.78	126.65	126.65	0.00
General Services Department	139.94 54.86	142.75 55.00	141.75 51.80	(1.00)
Information Services Department Parks, Recreation, & Community Services	343.47	345.07	337.44	(3.20) (7.63)
Personnel Services Department	32.00	40.00	39.80	(0.20)
Public Works Department	253.48	249.53	245.20	(4.33)
Housing, Economic and Community Development	166.02	158.13	0.00	(158.13)
Economic Development Department	0.00	0.00	6.75	6.75
Non-Departmental	9.00	0.00	0.00	0.00
DAS Administration	4.00	0.00	0.00	0.00
Total General Government	1,219.39	1,208.13	1,038.85	(169.28)
Enterprise Departments				
Convention Center	46.15	45.59	38.50	(7.09)
General City Purpose Department	0.00	18.00	18.25	0.25
Planning and Development Department	94.50	94.50	190.35	95.85
Department of Public Utilities	546.29	553.65	617.50	63.85
Total Enterprise	686.94	711.74	864.60	152.86
Total Authorized FTE	3,688.35	3,755.67	3,798.25	42.58
TOTAL MAINTENANT I E	5,555.55	5,. 55.51	5,. 55.20	

⁽¹⁾ The FY 2003 Adopted number for Fire includes the 12 firefighters added midyear. Sworn strength maintained at current levels.

Note: The FY 2003 Adopted positions for Parks, Recreation, and Community Services Department were incorrectly stated in the FY 2003 Adopted document. The detail and summary within the Department narrative were correct. The correct number of positions is shown above.

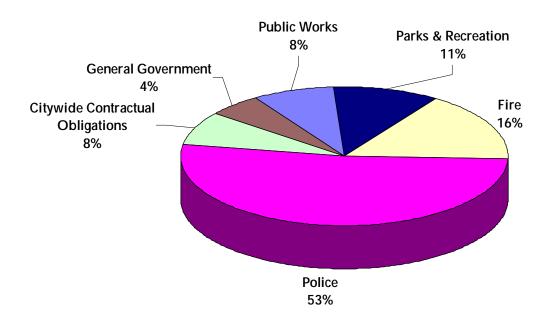
Sources



The graph above depicts the sources of General Fund revenue for FY 2004 by major category. As shown, there are several sources of revenue that flow into the General Fund of the City. These dollars may be used for any purpose. The two major sources in revenue, sales tax and property tax, comprise 59 percent of the total. Motor Vehicle In-Lieu accounts for a little more than 15 percent in FY 2004. The remainder consists of payments for service from Non-General Fund departments, charges for services, business tax, and miscellaneous revenues.

* Refer to Budget Contingency Plan-Subsequent Events

Uses

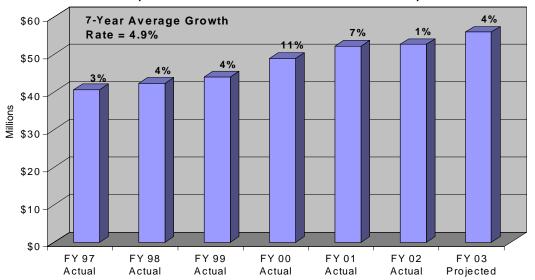


The graph above shows the recommended uses of FY 2004 General Fund revenue. The largest use of the General Fund is paying for public safety, Police and Fire, which comprises 69 percent of the budget. The next largest category is for the Citywide Contractual Obligations at eight percent, these obligations include the Pension obligation bond debt service. The next two categories are Parks and Recreation, 11 percent, and Public Works, eight percent. The remaining four percent is used for general government, economic development, and Citywide expenditures.

MAJOR REVENUES - TRENDS, MITIGATING FACTORS & ESTIMATES

Sales Tax

(% Shown = Growth Over the Prior Year)

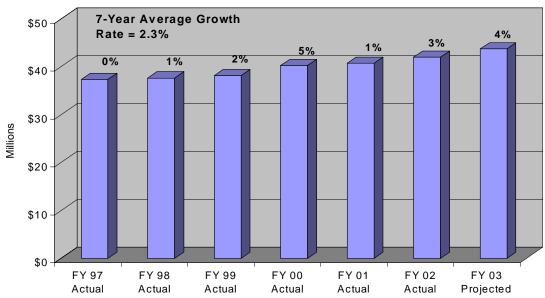


Mitigating Factors:

- Weak economic environment mitigated by post-war economics.
- Stable local spending trends despite National recessionary trends.
- FY 2002 includes a one-time \$750,000 or 1.4% negative adjustment.

Sales Tax Revenue FY 2004 Growth Estimate = 3.5%





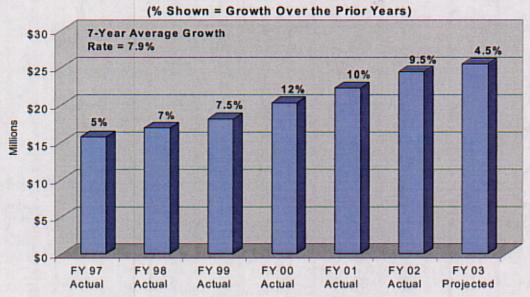
Mitigating Factors:

- Unprecedented home sales and prices in Fresno in the past two years.
- County Assessor validated significant progress made by that Office in reassessing Prop 8 properties.
- Prop. 8 properties in the system = \$1.9 million. FY 2004 assumes that one-half, or \$925,000 reassessed.

Property Tax Revenue FY 2004 Growth Estimate = 4.0%

MAJOR REVENUES - TRENDS, MITIGATING FACTORS & ESTIMATES

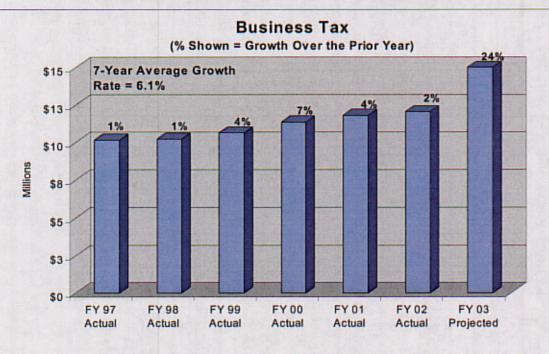
Motor Vehicle License Fees



Mitigating Factors:

- Weak economic environment mitigated by post-war economics.
- Stable local spending trends despite National recessionary trends.
- Auto manufacturers continue to offer 0.0% interest rate promotions.

Motor Vehicle License Fee Revenue FY 2004 Growth Estimate = 4.5%

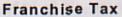


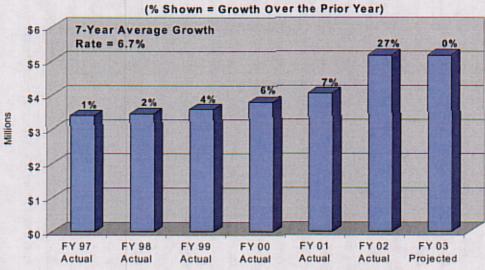
Mitigating Factors:

- Weak economic environment mitigated by post-war economics.
- Growth in FY 2003 due to commencement of compliance efforts.
- Compliance efforts expected to continue, but not have the same impact as the first year.

Business Tax Revenue FY 2004 Growth Estimate = 5.0%

MAJOR REVENUES - TRENDS, MITIGATING FACTORS & ESTIMATES

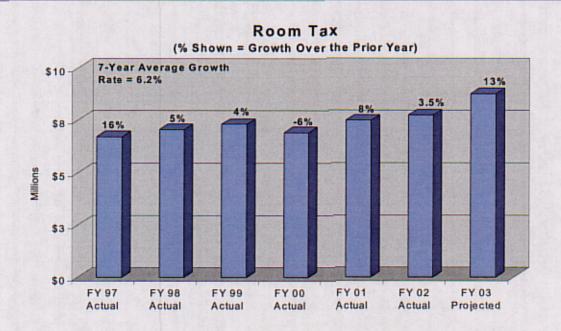




Mitigating Factors:

- Unstable revenue source as it is based on a regulated commodity.
- FY 2002 growth a clear anomaly due to unprecedented energy costs.
- Current energy prices, per PG&E representatives, expected to increase 3%-5%; appears reasonable given trends.

Franchise Tax Revenue FY 2004 Growth Estimate = 3.5%



Mitigating Factors:

- Weak economic environment mitigated by post-war economics.
- Growth in FY 2003 due to commencement of compliance efforts.
- Compliance efforts expected to continue, but not have the same impact as the first year.

Room Tax Revenue FY 2004 Growth Estimate = 3.0%

GENERAL FUND BUDGET OVERVIEW

RESOURCES One-Time Resources	FY 2002 Actual	FY 2003 Adopted	FY 2004 Adopted
Carryover	\$ 2,473	\$ 4,565	\$ (518)
Prior-Year Adjustment	(473)	0	0
Transfer Fund Bal-PY PO's	1,184	0	0
Total One-Time Resources	\$ 3,184	\$ 4,565	\$ (518)
Operating Revenue			
Sales Tax	\$ 52,680	\$ 55,923	\$ 57,881
Prop 172 Sales Tax	1,822	1,900	1,900
Property Tax	38,508	38,144	40,594
Property Tax Override	3,475	5,580	5,803
Motor Vehicle In-Lieu	24,353	25,440	26,585
Business Tax	12,055	13,623	15,734
Franchise Tax	5,161	4,765	5,342
Room Tax	3,859	8,737	9,000
Real Estate Transfer Tax	804	688	1,179
Card Room Receipts	802	748	1,005
Charges for Current Services	5,034	6,892	6,640
Enterprise In-Lieu Fees	8,602	8,999	9,100
Intergovernmental Revenues	3,304	992	340
Intragovernmental Revenues	94	(1,428)	(3,214)
All Other	1,001	25	620
Total Operating Revenue	\$ 161,554	\$ 171,028	\$ 178,509
TOTAL RESOURCES	\$ 164,738	\$ 175,593	\$ 177,991
EXPENDITURES			
Operating Expenditures			
Employee Services	\$ 109,336	\$ 116,937	\$ 118,790
Pension Obligation Bonds	4,130	12,344	12,448
Operations & Maintenance	16,322	17,133	17,002
Interdepartmental Charges	22,062	26,059	25,791
Contingencies	0	955	1,785
Capital	2,426	2,070	2,150
Total Operating Expenditures Numbers in thousands of dollars	\$ 154,276	\$ 175,498	\$ 177,966

\$8.5 million in Reserves for Economic Uncertainty

2003-2004 A-14 **FUND SUMMARIES**

⁽a) In FY 2002, 50 percent of the Room Tax Revenue (TOT) was shown in the General Fund and 50 percent in Convention Center Department. For FY 2003 and FY 2004, the full amount is shown in the General Fund.

⁽b) In addition the FY 2004 Adopted General Fund includes the following:

GENERAL FUND BUDGET OVERVIEW

\$1.5 million in reserve for Roeding Business Park

The chart on the previous page depicts a summary of the FY 2002 Actual, FY 2003 Budgeted and FY 2004 Adopted respectively. The revenue is depicted in two main categories, one-time resources and operating revenue. One-time resources for FY 2004 consist of an estimated carryover deficit of \$518,000 from FY 2003, which is less than one-third of one percent of the General Fund. Operating revenues include categories such as sales tax, property tax, motor vehicle in-lieu license fee (VLF), business tax, room tax and charges for services. Overall revenue is projected to grow 4.4 percent in FY 2004, which is conservative when compared to actual revenues realized to date in FY 2003. However, given the uncertainties related the impacts of a sluggish economy and in the State's fiscal crisis, the conservative figures represent a reasonable expectation of the anticipated resources. There is a change in accounting treatment in the presentation of the Room Tax, effective FY 2003 all Room Tax revenues are received into the General Fund.

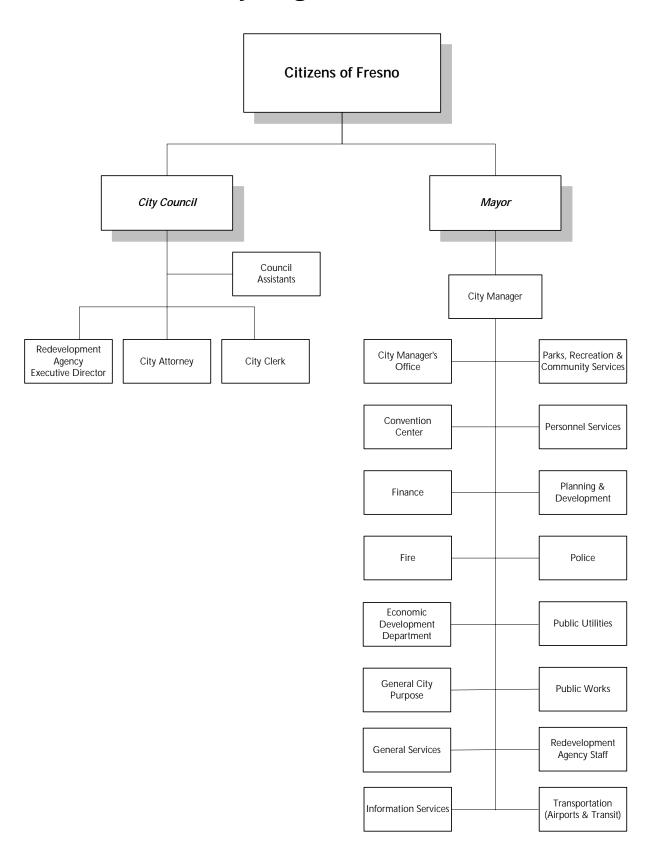
The Operating Expenses are displayed by major expense categories such as Employee Services, Operations and Maintenance, Interdepartmental Charges, etc. The Pension Obligation Bond debt service is substantially lower in FY 2002 due to the refinancing of these bonds. Proactive financial management took advantage of historically low interest rates and in the process created the resources to establish a \$10 million reserve. Operating expenditures have increased 1.8 percent in FY 2004. The primary causes are: 1) employee service increases resulting from negotiated MOU's and the step increases that apply to approximately 30 percent of the workforce and; 2) General Fund capital increases as a result of matching \$1.2 million for \$11.2 million in CMAQ grants related to air quality projects. This local match was previously funded by the State. No increases for outstanding labor contracts or management non-represented employees have been budgeted in FY 2004. The City is absorbing inflation by deferring one-time expenditures such as maintenance, investments in technology and the postponement of training.

The Adopted General Fund Budget for FY 2004 is in the black by \$25,000 as shown on the chart.

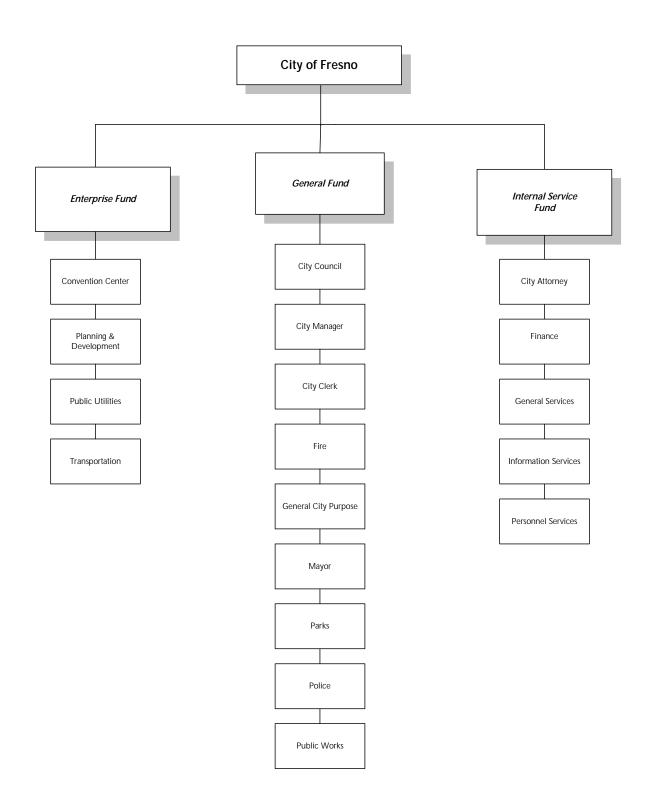
Fiscal Outlook

At this point in time it is impossible to predict how the California State budget crisis will impact the City's fiscal outlook. At a minimum, we can expect our General Fund revenues for VLF to remain at risk until the Legislature takes action. Contingency Plans will continue to be considered and fully developed in the days and weeks following the release of this budget. For further detail related to The Contingency Plan, refer to the Budget Contingency Plan-Subsequent Events in the Background and Analysis section of this document.

City Organization Chart



City Operating Fund Structure Chart



CITY FUND STRUCTURE

An Overview

The City's accounting system is organized and operated on a "fund basis" under which each fund is a distinct self-balancing accounting entity. A fund is an independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, legal restrictions, or limitations. The City's annual operating budget is prepared in conformity with General Accepted Accounting Principles (GAAP).

A number of different funds are utilized to account for the City's financial resources. Funds are classified into the following types:

General Fund

Special Revenue Fund

Capital Projects

Debt Service Fund

Proprietary

The City has established multiple funds under each fund type to assist in accounting and record keeping for the City and outside agencies. A brief description of each fund is provided below:

Fund Descriptions

General Fund Type: The General Fund Type is used to account for unrestricted revenues. Revenues received by the City that have no legal or contractual restriction are placed in the various General Funds. Appropriations may be made from the General Fund for any legal City activity. Revenues such as sales tax, property tax, and business tax are a few examples of General Fund revenues. These revenues support such activities as Council, Mayor, City Clerk, City Manager, Police, Fire, Parks, and Public Works.

Special Revenue Fund Type: The Special Revenue Fund Type accounts for revenue that the City receives for a specific purpose. The City receives a significant amount of revenue that is restricted as to its use. The City assesses property and business owners fees to be used to provide specific benefits to the assessed property or business. The City also receives grants and contracts that require specific performance. Examples of this type of revenue would be assessment districts, Community Development Block Grant, and various gas taxes.

<u>Capital Project Fund Type</u>: The Capital Project Fund Type accounts for funds that are either restricted or designated for capital projects.

<u>Debt Service Fund Type</u>: The Debt Service Fund Type is used to accumulate assets for the repayment of long-term debt. Funds are transferred from the operating accounts of the various departments that benefit from the assets financed through the creation of the debt. Some examples of debt service funds would be the Pension Obligation Bonds, Convention Center Exhibit Hall Expansion, and the Blosser Judgement Obligation Bonds.

<u>Proprietary Fund Type</u>: Proprietary Fund Type uses the full accrual basis of accounting, and operates as if they were private businesses. There are two categories of Proprietary Fund types. First, there are the internal service funds that provide services to departments within the City. These would include such funds as the Fleet Operating Fund and the Information Services Operating Fund.

Second, there are enterprise funds. These funds provide services to other governmental and non-governmental entities, including individuals and businesses. Examples of some enterprise funds would be the Water Fund, the Airports Fund, and the Convention Center Fund.

COMBINED FUND SUMMARY

		Special	Capital		Internal	Debt
	General Fund	Revenue	Funds	Enterprise	Service	Service Funds
Description	(1)	Funds	(2)	Funds	Funds	(3)
Revenues						
Prior Year Resources	9,490,400	(8,544,600)	(1,976,300)	97,900,200	21,191,700	30,600
Taxes	121,697,600	3,800,400		1,500,000	9,000	
Licenses & Permits	17,612,300	100,000		3,372,700		
Intergovernmental Revenue	36,758,300	50,770,700	3,972,500	63,841,200	80,700	
Charges for Services	7,723,800	345,800	3,466,600	162,576,200	4,397,900	
Fines	257,800	1,299,400		2,388,100	1,414,500	
Other Revenue	(388,500)	(39,400)	48,600	10,687,800	925,800	12,800
Interdepartmental Charges for Services	469,700			27,500	72,670,200	3,373,300
Misc. Revenue	41,159,700	7,187,300	24,766,300	29,160,300	610,400	
Transfers	(7,180,400)	(167,800)	2,005,100	6,859,300	(781,400)	18,469,200
Total Revenues	227,600,700	54,751,800	32 202 000	378,313,300	100,518,800	21,885,900
	221,000,100	34,731,600	32,282,800	370,313,300	100,516,600	21,000,900
Expenditures						
Employee Services	131,501,200		2,456,400	79,353,900	25,848,200	
Purchased Prof and Tech	4,017,800		124,000	29,756,400	3,308,500	50,000
Purchased Property Services	4,721,200	, ,	1,689,300	18,479,900	6,294,800	
Other Purchased Services	427,900	,		726,800	3,433,400	
Supplies	2,640,100	· · ·	9,700	11,847,600	10,694,700	
Property	3,433,800		22,513,100	64,708,300	11,089,400	
Other Objects	46,033,200	· · ·	1,005,900	61,153,400	11,825,800	21,809,000
Interdepartmental Charges	25,790,700	· · ·	167,900	32,904,300	10,110,400	
Contingencies	500,000	923,000		350,000	2,805,300	
Total Expenditures	219,065,900	72,135,000	27,966,300	299,280,600	85,410,500	21,859,000
		,,	,000,000		20, 0,000	2.,555,666
Net Revenue over (under) Expenditures	8,534,800	(17,383,200)	4,316,500	79,032,700	15,108,300	26,900

⁽¹⁾ The General Fund Balance includes \$8,509,800 in reserves and \$25,000 in unappropriated resources.

Board (GASB) regulations.

The General Fund Expenditures include \$41,100,000 for tax anticipation notes.

⁽²⁾ Capital Projects Funds are used to re ord the capital projects of non-Enterprise Fund and non-Internal Service Fund operations. Enterprise and Internal

service capital projects, as well as some maintenance capital projects, are not reported in the Capital Projects Funds. Capital Funds are presented as

a total in the Capital Budget Document.

⁽³⁾ Debt Service obligations are reported in Debt Service Funds or the appropriate Proprietary Funds consistent with Governmental Accounting Standards

Description	Finance	General City Purpose	Police	Fire	Parks & Recreation	Public Works	Mayor
Revenues							
Prior Year Resources	9,490,400						
Taxes	121,697,600						
Licenses & Permits	16,949,700			280,600		382,000	
Intergovernmental Revenue	35,767,300		540,600	50,000	140,800	245,000	
Charges for Services			2,442,700	270,100	1,121,500	3,883,000	
Fines			257,600		200		
Other Revenue	(464,300)		400	9,700	10,000	53,700	
Interdepartmental Charges for Services	469,000		500			200	
Misc. Revenue	40,000,000		331,500	513,800	73,100	239,300	
Transfers	(6,114,600)		(112,700)	(505,100)		(448,000)	
Total Revenues	217,795,100	0	3,460,600	619,100	1,345,600	4,355,200	0
Expenditures				·			
Employee Services	12,485,500		74,519,800	24,593,600	10,897,600	5,421,600	450,900
Purchased Prof and Tech	57,000		1,056,900			533,000	1,000
Purchased Property Services			888,900	548,200	1,784,400	1,417,600	200
Other Purchased Services		20,000	220,900	80,300	26,500	9,100	17,000
Supplies			636,800	677,700	364,700	921,300	3,600
Property			312,000	818,900	486,300	1,816,600	
Other Objects	41,093,000	326,000	2,649,300	176,300	693,300	5,700	1,100
Interdepartmental Charges	1,552,600	16,700	13,534,400	1,964,200	2,585,500	4,472,600	92,100
Contingencies			170,000				
Total Expenditures	55,188,100	495,700	93,989,000	29,044,400	18,871,200	14,597,500	565,900
Net Revenue over (under) Expenditures (A)	162,607,000	(495,700)	(90,528,400)	(28,425,300)	(17,525,600)	(10,242,300)	(565,900)

⁽A) These figures represent the total contribution or support derived from the General Fund revenues technically received in Finance.

		City	City	Economic	Convention	Development	
Description	Council	Manager	Clerk	Dev.	Center		Total
Revenues							

COMBINED FUND SUMMARY - General Fund

Transfers							(7,180,400)
Total Revenues	0	14,600	10,500	0	0	0	227,600,700
Expenditures							
Employee Services	1,573,300	881,900	308,600	284,400		84,000	131,501,200
Purchased Prof and Tech	8,000	7,000		3,500		300	4,017,800
Purchased Property Services	1,100	500	80,300				4,721,200
Other Purchased Services	19,200	18,200	6,200	10,500			427,900
Supplies	21,300	5,300	5,800	3,000		600	2,640,100
Property							3,433,800
Other Objects	925,500	49,600	600	14,800	50,000	48,000	46,033,200
Interdepartmental Charges	957,800	231,800	247,900	131,800		3,300	25,790,700
Contingencies	30,000	,	,	300,000		,	500,000
Total Expenditures	3,536,200	1,194,300	649,400	748,000	50,000	136,200	219,065,900
Net Revenue over (under) Expenditures (A)	(3,536,200)	(1,179,700)	(638,900)	(748,000)	(50,000)	(136,200)	8,534,800

⁽A) These figures represent the total contribution or support derived from the General Fund revenues technically received in Finance.

COMBINED FUND SUMMARY - Special Revenue Funds

Description	Gas			HNR	CHDO	Congestion Management (Air Quality
	Tax	Prop 111	CDBG	Revit Op	Pass	Program)
Revenues						
Prior Year Resources	788,900	(9,348,400)	(886,100)			(135,500)
Taxes						
Licenses & Permits						
Intergovernmental Revenue	5,435,200	11,839,200	9,382,000	7,262,600	1,281,700	
Charges for Services						
Fines		(05.000)	(00.000)			
Other Revenue		(85,000)	(30,000)			
Interdepartmental Charges for Services Misc. Revenue		(980,000)				
Transfers	(327,200)	(980,000)	475,000	2,936,500		
Transiers	(327,200)	(974,000)	475,000	2,930,300		
Total Revenues	5,896,900	451,800	8,940,900	10,199,100	1,281,700	(135,500)
Expenditures						
Employee Services	2,492,900	2,810,200	5,180,100	488,800		
Purchased Prof and Tech	13,700	298,300	178,600	866,300		
Purchased Property Services	1,796,000		3,900	100		
Other Purchased Services	200		20,400	·		
Supplies	314,000		272,900			
Property	380,700	15,245,100	1,678,500			
Other Objects	700 400	55.000	1,242,100	·		
Interdepartmental Charges	729,400	55,000	980,500	156,100		
Contingencies						
Total Expenditures	5,726,900	18,408,600	9,557,000	9,281,600	1,281,700	0
Net Revenue over (under) Expenditures	170,000	(17,956,800)	(616,100)	917,500	0	(135,500)

COMBINED FUND SUMMARY - Special Revenue Funds

Description	AMTRAK	Enterprise Zone Fund	GTIP Traffic	UGM Admin	Measure C Capital	RDA Support	Pedestrians & Bicycles
Revenues					-		
Prior Year Resources Taxes	(1,119,500)	·	(151,000)		358,900 3,800,400	(84,300)	36,500
Licenses & Permits Intergovernmental Revenue Charges for Services		100,000	344,700			802,100	220,000
Fines Other Revenue Interdepartmental Charges for Services	(10,000)	7,800			50,000		2,000
Misc. Revenue Transfers	5,000,000	48,400		(40,000) 540,000	30,000		100,000
Total Revenues	3,870,500	431,000	193,700	500,000	4,239,300	717,800	358,500
Expenditures							
Employee Services Purchased Prof and Tech	81,700	236,100 84,600	18,200 20,000		922,400	677,600	
Purchased Property Services Other Purchased Services Supplies		41,600 17,900			352,400 100 805,700		
Property Other Objects	4,048,000		142,000	400,000	,		358,500
Interdepartmental Charges Contingencies		9,300	13,500		454,500	40,200	
Total Expenditures	4,129,700	409,000	193,700	500,000	4,083,100	717,800	358,500
Net Revenue over (under) Expenditures	(259,200)	22,000	0	0	156,200	0	0

COMBINED FUND SUMMARY - Special Revenue Funds

Description	Parks	Fire	Police	Calcot	Disposition of Real	Revolving	
_					Property	Loans	Total
Revenues							
Prior Year Resources	(348,500)	7,500	288,700		81,700	1,691,700	(8,544,600)
Taxes							3,800,400
Licenses & Permits							100,000
Intergovernmental Revenue	9,729,900	14,800	4,458,500				50,770,700
Charges for Services	70,800		275,000				345,800
Fines			1,299,400				1,299,400
Other Revenue	1,800				4,000	20,000	(39,400)
Interdepartmental Charges for Services							
Misc. Revenue	72,300	3,600	33,000	1,420,000		1,500,000	7,187,300
Transfers		5,700	112,700			(2,936,500)	(167,800)
Total Revenues	9,526,300	31,600	6,467,300	1,420,000	85,700	275,200	54,751,800
Expenditures	5,5_5,555	0.1,000	2,121,222	.,,			0 1,1 0 1,0 0 0
Employee Services	852,900		3,792,800		10,000		17,663,700
Purchased Prof and Tech	121,300		527,800				2,110,600
Purchased Property Services	5,200		10,000				2,167,600
Other Purchased Services			64,900				129,000
Supplies	106,300		141,600				1,668,400
Property	8,296,800	11,200	921,600	1,420,000	30,000		41,465,200
Other Objects	32,400	20,400	28,600			15,200	3,413,600
Interdepartmental Charges	10,700		144,700				2,593,900
Contingencies	 		877,300		45,700		923,000
Total Expenditures	9,425,600	31,600	6,509,300	1,420,000	85,700	15,200	72,135,000
Net Revenue over (under) Expenditures	100,700	0	(42,000)	0	0	260,000	(17,383,200)

COMBINED FUND SUMMARY - Enterprise Funds

Description	Parks & Recreation	Public Works (1)	Development	Code Enforcement	Water	Solid Waste	Sewer
Revenues		(1)					
Drive Veen December	(007.000)	0.000.000	0.400.500		40.070.000	F 700 F00	00 750 400
Prior Year Resources	(627,200)	2,603,000	2,469,500		18,072,300	5,728,500	66,750,400
Taxes			0.000.700			40.000	
Licenses & Permits			3,360,700			12,000	
Intergovernmental Revenue	4.544.400	0.700.500	4.070.000	000 000	40.040.500	257,500	· · ·
Charges for Services	1,541,100	3,766,500	, ,	629,200	40,316,500	36,554,400	
Fines	555 000	2,380,000			1,000	400	
Other Revenue	555,200	47,100	86,400		764,200	201,200	
Interdepartmental Charges for Services	(05.700)	25,000	(07.000)	45.000	0.040.000	400	
Misc. Revenue	(35,700)	1,500	(37,000)	45,000	6,312,300	201,200	17,764,000
Transfers		(620,500)	225,000		725,000		
Total Revenues	1,433,400	8,202,600	11,078,200	674,200	66,191,300	42,955,600	134,407,500
Expenditures	, ,			Í		•	, ,
Employee Services	942,400	987,500	6,730,100		9,580,200	12,360,100	13,086,600
Purchased Prof and Tech	115,400	2,144,200	1,681,800	561,300	2,602,700	986,900	3,537,700
Purchased Property Services	380,800	609,000	9,200		9,303,500	27,700	5,109,800
Other Purchased Services	1,100	28,500	48,100		117,900	53,100	91,500
Supplies	197,200	286,400	75,900		4,956,300	290,500	2,436,100
Property	31,000	439,100	4,500		10,538,900	2,575,100	18,291,100
Other Objects	357,400	609,600	78,600		11,431,500	13,461,000	24,158,500
Interdepartmental Charges	167,200	471,200	2,274,800	113,700	5,042,900	12,272,800	4,367,900
Contingencies					350,000		
L			40.000.000			40.00	
Total Expenditures	2,192,500	5,575,500	10,903,000	675,000	53,923,900	42,027,200	71,079,200
Net Revenue over (under) Expenditures	(759,100)	2,627,100	175,200	(800)	12,267,400	928,400	63,328,300

⁽¹⁾ The amounts listed includes the Water Enterprise UGM funds administered by Public Works.

COMBINED FUND SUMMARY - Enterprise Funds

Description	Community Sanitation	Airports	Transit	Convention Center	Total
Revenues		•			
Prior Year Resources	478,400	(238,200)	5,035,000	(2,371,500)	97,900,200
Taxes	-,	(,,	1,500,000	(,- ,,	1,500,000
Licenses & Permits			, ,		3,372,700
Intergovernmental Revenue	36,200	189,000	61,079,400	524,100	63,841,200
Charges for Services	9,815,600	7,797,100	7,965,200	4,228,300	162,576,200
Fines		6,700			2,388,100
Other Revenue	15,000	5,143,800	(45,900)	1,370,800	10,687,800
Interdepartmental Charges for Services			2,100		27,500
Misc. Revenue	30,400	4,840,300	38,300		29,160,300
Transfers		(1,175,700)	1,226,300	5,879,800	6,859,300
Total Revenues	10,375,600	16,563,000	76,800,400	9,631,500	378,313,300
Expenditures		, ,	, ,	, ,	, ,
Employee Services	5,218,000	5,444,000	23,746,800	1,258,200	79,353,900
Purchased Prof and Tech	863,100	2,366,600	11,317,400	3,579,300	29,756,400
Purchased Property Services	167,500	1,811,800	1,060,600		18,479,900
Other Purchased Services	11,100	126,600	248,900		726,800
Supplies	157,500	194,300	3,253,400		11,847,600
Property	150,000	1,693,900	30,984,700		64,708,300
Other Objects	5,600	3,049,900	490,300	7,511,000	61,153,400
Interdepartmental Charges	3,710,300	1,066,200	2,674,700	742,600	32,904,300
Contingencies					350,000
Total Expenditures	10,283,100	15,753,300	73,776,800	13,091,100	299,280,600
Net Revenue over (under) Expenditures	92,500	809,700	3,023,600	(3,459,600)	79,032,700

COMBINED FUND SUMMARY - Internal Service Funds

Descriptions	City Atty's Office	ISD	Finance	Budget Office	Billings & Collections	General Services Admin
Revenues						
Prior Year Resources Taxes Licenses & Permits	(45,000)	1,303,000	400,000 700	326,300	1,581,700	2,800
Intergovernmental Revenue Charges for Services Fines	475,700		700 199,000		92,500 1,314,500	
Other Revenue Interdepartmental Charges for Services Misc. Revenue	3,094,900	20,000 9,680,000	24,900 3,153,300 6,800	9,800 823,100	25,000	284,700
Transfers		(781,400)			,	
Total Revenues	3,525,600	10,221,600	3,785,400	1,159,200	6,787,900	287,500
Expenditures						
Employee Services Purchased Prof and Tech Purchased Property Services	2,819,700 61,000 4,000	3,668,900 438,900 180,700	2,283,600 334,100 1,000	903,800 34,000 600	7,100	2,600
Other Purchased Services Supplies Property	14,900 24,000	87,300 1,353,300 2,071,000	29,700 19,000	2,000 5,200	75,500	4,100 4,000
Other Objects Interdepartmental Charges Contingencies	43,200 557,700	59,400 1,092,200	9,000 827,200	206,400	400	1,200
Total Expenditures	3,524,500	8,951,700	3,503,600	1,152,000	5,724,300	278,600
Net Revenue over (under) Expenditures	1,100	1,269,900	281,800	7,200	1,063,600	8,900

COMBINED FUND SUMMARY - Internal Service Funds

Descriptions	Purchasing	Central Services	Fleet Management	Facilities Management	Municipal Svc Center	Communication
Revenues						
Prior Year Resources Taxes Licenses & Permits	117,000	108,400 300	13,182,200 8,000	(438,500)	697,200	335,800
Intergovernmental Revenue Charges for Services Fines	1,228,100		80,000			370,800
Other Revenue	1,800	2,000	550,000	700	28,000	,
Interdepartmental Charges for Services Misc. Revenue Transfers	22,000	1,428,800	22,009,400 500,000	5,953,200 51,300	381,700	2,675,700
Total Revenues	1,368,900	1,539,500	36,329,600	5,566,700	1,106,900	3,392,300
Expenditures						
Employee Services Purchased Prof and Tech Purchased Property Services Other Purchased Service Supplies Property Other Objects Interdepartmental Charges Contingencies	965,000 17,800 500 6,200 11,500 3,200 333,300	435,400 17,800 219,700 41,700 426,200 84,000	4,302,000 111,000 1,770,600 28,200 8,145,300 8,080,100 298,500 1,306,200	49,500 3,417,800 800	60,000 428,100 100 61,700	173,300 1,359,900 154,500 745,600 700
Total Expenditures	1,337,500	1,482,100	24,041,900	6,331,200	549,900	3,380,800
Net Revenue over (under) Expenditures	31,400	57,400	12,287,700	(764,500)	557,000	11,500

COMBINED FUND SUMMARY - Internal Service Funds

Descriptions	Human Resources	Risk Management	Public Works	Public Utilities	Retirement	Total
Revenues						
Prior Year Resources Taxes Licenses & Permits	107,400	3,155,700	(21,500)	379,200		21,191,700 9,000
Intergovernmental Revenue Charges for Services Fines	27,000	100 100,000		1,299,200		1,414,500
Other Revenue Interdepartmental Charges for Services Misc. Revenue Transfers	3,204,000	240,000 15,978,400 259,100		13,600		925,800 72,670,200 610,400 (781,400)
Total Revenues	3,338,400	19,733,300	(21,500)	1,692,000	705,500	100,518,800
Expenditures						
Employee Services Purchased Prof and Tech Purchased Property Services Other Purchased Services Supplies Property	1,934,100 208,300 2,000 65,100 21,300	488,600 1,944,800 2,000 1,693,900 4,100		1,273,100 19,600 1,500 24,100 35,000		25,848,200 3,308,500 6,294,800 3,433,400 10,694,700 11,089,400
Other Objects Interdepartmental Charges Contingencies	11,500 779,400	11,390,100 1,404,500 2,805,300		8,100 330,500		11,825,800
Total Expenditures	3,021,700	19,733,300	0	1,691,900	705,500	85,410,500
Net Revenue over (under) Expenditures	316,700	0	(21,500)	100	0	

Description	РОВ	Blossers	City Hall Refinancing	Street Improvement	Streetlight Acquistion	Total
Revenues				-	•	
Prior Year Resources Taxes Licenses & Permits Intergovernmental Revenue Charges for Services	30,300		300			30,600
Fines Other Revenue Interdepartmental Charges for Services	12,800		3,373,300			12,800 3,373,300
Misc. Revenue Transfers	16,183,000	537,000		974,000	775,200	18,469,200
Total Revenues	16,226,100	537,000	3,373,600	974,000	775,200	21,885,900
Expenditures						
Employee Services Purchased Prof and Tech Purchased Property Services Other Purchased Services	20,000	8,000	8,000	7,000	7,000	50,000
Supplies Property Other Objects Interdepartmental Charges Contingencies	16,192,000	529,000	3,361,000	967,000	760,000	21,809,000
Total Expenditures	16,212,000	537,000	3,369,000	974,000	767,000	21,859,000
Net Revenue over (under) Expenditures	14,100	0	4,600	0	8,200	26,900

INTER FUND TRANSFERS

Fund Name Fund # General Fund Transfers In and Out 10101 General Fund 10101 Tax & Revenue Anticipation Note 10201 Unappropriated Reserve-Economic Uncertainty 10301 Traffic Offender Fund 22015	(134,000) (505,100) (448,000) (40,000,000) (1,926,200) (3,755,900) (537,000)	Fund Name Local Law Enforcement Block Grant Safety Facility Capital Fund Streetlight Acquisition Debt Service Tax & Revenue Anticipation Note Convention Center Operating Conf/Selland Debt Service	22026 30123 70203 10201 43001	134,000 505,100 448,000 40,000,000 1,926,200	Grant Match For debt service Streetlight Acquisition Debt Service Tax & Revenue Anticipation Note Transient Occupancy Tax
General Fund 10101 Tax & Revenue Anticipation Note 10201 Unappropriated Reserve-Economic Uncertainty 10301	(505,100) (448,000) (40,000,000) (1,926,200) (3,755,900)	Safety Facility Capital Fund Streetlight Acquisition Debt Service Tax & Revenue Anticipation Note Convention Center Operating	30123 70203 10201 43001	505,100 448,000 40,000,000	For debt service Streetlight Acquisition Debt Service Tax & Revenue Anticipation Note
General Fund 10101 Unappropriated Reserve-Economic Uncertainty 10301	(505,100) (448,000) (40,000,000) (1,926,200) (3,755,900)	Safety Facility Capital Fund Streetlight Acquisition Debt Service Tax & Revenue Anticipation Note Convention Center Operating	30123 70203 10201 43001	505,100 448,000 40,000,000	For debt service Streetlight Acquisition Debt Service Tax & Revenue Anticipation Note
General Fund 10101 Tax & Revenue Anticipation Note 10201 Unappropriated Reserve-Economic Uncertainty 10301	(448,000) (40,000,000) (1,926,200) (3,755,900)	Streetlight Acquisition Debt Service Tax & Revenue Anticipation Note Convention Center Operating	70203 10201 43001	448,000	Streetlight Acquisition Debt Service Tax & Revenue Anticipation Note
General Fund 10101 Tax & Revenue Anticipation Note 10201 Unappropriated Reserve-Economic Uncertainty 10301	(40,000,000) (1,926,200) (3,755,900)	Tax & Revenue Anticipation Note Convention Center Operating	10201 43001	40,000,000	Service Tax & Revenue Anticipation Note
General Fund 10101 Tax & Revenue Anticipation Note 10201 Unappropriated Reserve-Economic Uncertainty 10301	(1,926,200) (3,755,900)	Convention Center Operating	43001		Note
General Fund 10101 General Fund 10101 General Fund 10101 General Fund 10101 Tax & Revenue Anticipation Note 10201 Unappropriated Reserve-Economic Uncertainty 10301	(3,755,900)			1,926,200	Transient Occupancy Tax
General Fund 10101 General Fund 10101 General Fund 10101 Tax & Revenue Anticipation Note 10201 Unappropriated Reserve-Economic Uncertainty 10301		Conf/Selland Debt Service	42040		
General Fund 10101 General Fund 10101 Tax & Revenue Anticipation Note 10201 Unappropriated Reserve-Economic Uncertainty 10301	(537,000)		43010	3,755,900	To fund debt service obligation
General Fund 10101 Tax & Revenue Anticipation Note 10201 Unappropriated Reserve-Economic Uncertainty 10301		Judgment Obligation Blosser	70102	537,000	Debt Obligation Blosser Note
Tax & Revenue Anticipation Note 10201 Unappropriated Reserve-Economic Uncertainty 10301	(77,000)	Stadium Debt Service	47001	77,000	Stadium Debt Service
Unappropriated Reserve-Economic Uncertainty 10301	(100,000)	Conference Center Garage Repair	43011	100,000	For Debt Service
Uncertainty 10301	(40,000,000)	General Fund	10101	40,000,000	To transfer Tax & Revenue Anticipation Notes
Traffic Offender Fund 22015	(1,500,000)	Roeding Business Park	30124	1,500,000	To Provide Funding for Roeding Business Park
	(21,267)	General Fund	10101	21,267	To transfer surplus to General Fund
Systems Acquisition & Maintenance Fund 54001	(781,400)	General Fund	10101	781,400	To transfer surplus to General Fund
Public Works Transfers (Non-General Fund rela	ted)				
Special Gas Tax 20101	(327,200)	Streetlight Acquisition Debt Service	70203	327,200	Streetlight Acquisition Debt Service
Prop. 111 - Special Gas Tax 20102	(974,000)	Street Improvement Project Debt Service	70202	974,000	Street Improvement Debt Service
City Hall Area Parking 44004	(59,200)	Parking Trust-West Fresno	44003	59,200	To offset negative fund balance to close fund
City Hall Area Parking 44004	(56,700)	Parking Core	44002	56,700	To transfer balance to close fund
From:		То:			
Fund Name Fund #	# Amount	Fund Name	Fund #	Amount	Description
Parking Core 44002	(620 500)	Stadium Deht Service	47001	620 500	Stadium Deht Service

INTER FUND TRANSFERS - Continued

Wastewater Operating Fund	40501	(238,000)	WWTP Exp/Renew Proj Bond	40511	238,000	To fund capital projects
Wastewater Plant Capital	40503	(5,682,900)	Wastewater Enterprise Fund	40501	5,682,900	Close fund to Enterprise for future projects
CIWBM Used Oil Collection Program	41006	(56,100)	Solid Waste Enterprise	41001	56,100	Admin Fees for Used Oil Collection Program
Solid Waste Rate Stabilization	41005	(3,280,100)	Solid Waste Enterprise	41001	3,280,100	To fund operations to meet bond covenants
Solid Waste Rate Stabilization	41005	(266,500)	Landfill Closure Capital	41003	266,500	To close out Landfill project
DBCP Recovery	40110	(6,900,000)	Water Enterprise	40101	6,900,000	To fund operations to meet bond covenants
UGM Water Funds	UGM	(725,000)	Water Enterprise	40101	725,000	To fund UGM share of the bond payment
Water Connection Charge Fund	40103	(44,000)	Water Enterprise	40101	44,000	To fund PW Engineering Services
City Manager						
Revolving Loans - CDBG	20504	(700,000)	CDBG	20501	700,000	Program income, move to operating fund
Revolving Loans - RRP	20503	(819,300)	Housing Operating Fund	20506	819,300	For Housing Capital
CDBG	20501	(225,000)	Development Operating	45501	225,000	To support inner city fee reduction

From:			To:			
Fund Name	Fund #	Amount	Fund Name	Fund #	Amount	Description
Transportation						
FYI Environmental Revenue	42013	(68,500)	Airport Capital	42042	68,500	To cover environmental related capital projects
FYI Revenue	42003	(11,464,800)	FYI Operations	42001	9,026,100	To cover FYI Enterprise and Revenue Bond obligations
			FYI 2000 Revenue Bond Fund	42037	1,922,000	
			FYI Surplus Revenue	42008	516,700	
FYI PFC Passenger Facility Charge	42021	(1,100,000)	FYI 2000 Revenue Bond Fund	42037	1,100,000	To transfer PFC portion of bond payment
FYI Surplus Revenue	42008	(461,900)	Airport Noise Federal Grants	42039	461,900	To transfer grant match to Noise Fund and cover deficit
						To cover capital expenditure made the Airport Capital

INTER	FUND	TRANSFERS	- Continued

FYI Surplus Revenue	42008	(15,400)		42010	15,400	To transfer Noise Program subsidy
Fire Department						
Fire Station Protection Fee	31554	(573,200)	UGM Fire Station 21	31551	573,200	To lend funds to complete Station 21